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November 25, 2014

Jaime Amrhein  
Federal Election Commission  
Washington, D.C. 20463

Identification number: C00543983

Reference: Amended 12 Day Pre-preliminary Primary Report (7/01/2014-08/02/2014)

Dear Jaime:

I am the Treasurer for Bill Cassidy for US Senate and I am writing in response to your letter of October 29, 2014. We filed an amendment to our 12 day pre-primary report because we discovered that a wire transfer had been inadvertently omitted from this report. We discovered the omission while preparing the 3<sup>rd</sup> Quarter report due on October 15, 2014. Upon discovery, we immediately amended the original report to include the omitted expense.

The expense that was omitted was paid by wire, not by a paper check. The process for recording wire transfers in the Committee's accounting software is different than that of expenses paid by check. The accounting software contains a check writing function that records expenses written by check immediately when a Committee check is created. Wire transfers must be manually recorded using a separate procedure that is unable to ensure that expenditures are recorded concurrently with actual payments.

In this instance, the authorization to execute the omitted wire transfer was communicated solely to the Deputy Treasurer. After executing the wire, there was a miscommunication in my office with regard to how and when this transaction would be recorded in the Committee accounting system.

Normally, prior to filing any reports with the FEC the Deputy Treasurer reconciles the bank balances with the amounts being reported on the reports. On this occasion, Deputy Treasurer was out of town for a personal emergency. In the communication with him and other members of my staff, there was a misunderstanding and the amounts from this particular wire were not entered into the expense tracking software. Prior to leaving town, the Deputy Treasurer was under the impression that the wire transaction was going to be recorded but was unable to verify due to the circumstances of his absence and failed to confirm that the transaction was appropriately included on the report prior to filing.

When we began to prepare the next report, we realized that this expense had not been reported. We immediately amended the report to include the expenditure.